

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN JOSE DIVISION

CHRISTOPHER HADSELL,  
Plaintiff,

v.

UNITED STATES OF AMERICA, THE  
DEPARTMENT OF TREASURY BY ITS  
AGENCY, THE INTERNAL REVENUE  
SERVICE,

Defendant.

Case No. 20-cv-03512-VKD

**ORDER GRANTING DEFENDANT'S  
MOTION TO RE-SET DEADLINES**

Re: Dkt. No. 27

The United States asks the Court to re-set the briefing and hearing deadlines on what the Court has construed as a motion for reconsideration by Mr. Hadsell (Dkt. No. 24). This request comes well after the March 9, 2021 deadline the Court set for defendant's response. Mr. Hadsell opposes the request.<sup>1</sup>

The record presented indicates that defense counsel has not been diligent or attentive to deadlines, and Mr. Hadsell is understandably frustrated by the resulting delays. Nevertheless, Mr. Hadsell seeks reconsideration of this Court's February 3, 2021 order concerning its subject matter jurisdiction over his claims. The Court prefers to address those issues on the merits, and in the interests of justice the Court requires a response from the United States to the issues raised in Mr. Hadsell's motion for reconsideration.

Accordingly, the United States shall file its response to Mr. Hadsell's motion for reconsideration by **April 6, 2021**. In addition to addressing the issues raised in Mr. Hadsell's

<sup>1</sup> Mr. Hadsell was given the full time allotted for filing his opposition papers. See Civil L.R. 6-3(b).

1 motion, the United States should address the issues raised in the Court's February 3 order,  
2 including (1) any authority regarding the circumstances under which, as Mr. Hadsell contends, the  
3 IRS may be deemed to have irrevocably accepted a credit election, or how such acceptance might  
4 impact this Court's jurisdiction over Mr. Hadsell's claim under 26 U.S.C. § 7433; and (2) the  
5 significance, if any, of language in 26 U.S.C. § 6402(a) and 26 C.F.R. § 301.6402-3(a)(6) stating  
6 that the IRS may credit overpayments to other obligations "within the applicable period of  
7 limitations."

8 Inasmuch as the Court previously gave Mr. Hadsell 14 days to file a reply, he may have  
9 until **April 20, 2021** to file his reply. The Court will hear the matter on **May 4, 2021, 10:00 a.m.**

10 **IT IS SO ORDERED.**

11 Dated: April 2, 2021

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14 VIRGINIA K. DEMARCHI  
15 United States Magistrate Judge  
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